

(j-1) In Harford County, (1) from county taxation only, the County Council may allow tax credits for real property owned by community associations and used for public parks, playgrounds, or picnic areas. As used in this paragraph only, "community association" means any incorporated association whose membership is limited to voluntary subscriptions by residents of the community or development and which has no power either by law, covenant, or any other means to assess fees against residents or property owners based on property values; and (2) from county taxation only, the County Council may allow a tax credit for real property which is owned by the Children's Fresh Air Society of Maryland, Inc., but only for acreage in excess of the exemption allowed to the society under § 9 (e) of this article; and (3) from county taxation only, the County Council may allow a tax credit for real and tangible personal property owned by the Maryland Ornithological Society, Inc.; and (4) from county taxation only, the County Council may allow a tax credit for real property owned by the North Harford Game and Fish Association, Inc., located on Wheeler School Road, and which is used solely for the purposes of the association; and (5) FROM COUNTY TAXATION ONLY, THE COUNTY COUNCIL MAY ALLOW A TAX CREDIT FOR REAL PROPERTY OWNED BY THE TRUSTEES OF LADEW TOPIARY GARDENS, INC., LOCATED ON JARRETTSVILLE PIKE, AND WHICH IS USED SOLELY FOR THE PURPOSES OF THE CORPORATION; AND (6) LADEW TOPIARY GARDENS, BUT ONLY FOR ACREAGE IN EXCESS OF THE EXEMPTION ALLOWED UNDER SECTION 9(E) OF THIS ARTICLE; (6) FROM COUNTY TAXATION ONLY, THE COUNTY COUNCIL MAY ADOPT A PROGRAM OF PROPERTY TAX CREDITS FOR REAL PROPERTY WHICH IS USED PRIMARILY FOR AGRICULTURAL PURPOSES, BUT WHICH DOES NOT HAVE AN AGRICULTURAL USE ASSESSMENT. UPON ADOPTION OF SUCH A PROGRAM, THE COUNTY COUNCIL SHALL ESTABLISH PROCEDURES GOVERNING THE AMOUNT OF THE CREDIT TO BE GRANTED, THE CONDITIONS FOR ELIGIBILITY, AND THE METHOD OF APPLICATION FOR THE CREDIT. IN NO EVENT SHALL THE AMOUNT OF THE CREDIT AUTHORIZED PURSUANT TO THE PROVISIONS OF THIS PARAGRAPH BE GREATER THAN THE AMOUNT OF REAL PROPERTY TAXES ASSOCIATED WITH THE DIFFERENCE BETWEEN THE ACTUAL ASSESSMENT OF THE LAND AND THE MAXIMUM ALLOWABLE AGRICULTURAL USE ASSESSMENT THAT IS ESTABLISHED BY THE DEPARTMENT; AND (7) from county and city taxation only, the County Council may allow a tax credit for real property which meets all of the following conditions:

(i) It is owned by any person, firm or corporation engaged in the construction or operation of housing structures or projects.

(ii) It is used for a housing structure or project which may contain community service facilities.

(iii) The structure or project is constructed or substantially rehabilitated pursuant to § 8 of the United States Housing Act of 1937, primarily for occupancy by elderly persons, and receives rent subsidy and is controlled under that program so as to operate either on a nonprofit basis or on a limited distribution basis.